

FISCAL ESTIMATE FORM**2009 Session**

☒ ORIGINAL ☐ UPDATED
☐ CORRECTED ☐ SUPPLEMENTAL

LRB # 09-**INTRODUCTION #****Admin. Rule #** Tax 1.17**Subject****Fiscal Effect**

State: ☒ No State Fiscal Effect
Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

☐ Increase Existing Appropriation ☐ Increase Existing Revenues
☐ Decrease Existing Appropriation ☐ Decrease Existing Revenues
☐ Create New Appropriation

☐ Increase Costs - May be Possible to Absorb
Within Agency's Budget ☐ Yes ☐ No

☐ Decrease Costs

Local: ☒ No Local Government Costs

1. ☐ Increase Costs
 ☐ Permissive ☐ Mandatory
2. ☐ Decrease Costs
 ☐ Permissive ☐ Mandatory
3. ☐ Increase Revenues
 ☐ Permissive ☐ Mandatory
4. ☐ Decrease Revenues
 ☐ Permissive ☐ Mandatory

5. Types of Local Governmental Units Affected:

☐ Towns ☐ Villages ☐ Cities
☐ Counties ☐ Others _____
☐ School Districts ☐ WTCS Districts

Fund Sources Affected

☐ GPR ☐ FED ☐ PRO ☐ PRS ☐ SEG ☐ SEG-S

Affected Ch. 20 Appropriations**Assumptions Used in Arriving at Fiscal Estimate:**

2009 Act 28 created s. 146.98, which directs the Department of Revenue to collect an annual assessment on ambulatory surgical centers in this state in proportion to their gross patient revenue, and to promulgate rules to implement the assessment.

This rule does the following:

- establishes the requirements for administration of the ambulatory surgical center assessment;
- describes how the amount of the assessment for each ambulatory surgical center is determined;
- details how the department will collect assessments;
- provides guidance regarding data required to be submitted to the department to determine assessment amounts; and
- specifies the filing, reporting, and payment deadlines for the assessment, and penalties imposed for failure to meet the requirements.

The fiscal effect of the assessment under s. 146.98 was included in the fiscal effect of 2009 Act 28. Therefore this rule has no fiscal effect.

(continued on page two)

Long-Range Fiscal Implications:**Agency/Prepared by:** Michael Oakleaf

Wisconsin Department of Revenue

261-5173

Authorized Signature/Telephone No.

Rebecca Boldt

261-6785

Date

November 25, 2009

FISCAL ESTIMATE WORKSHEET

☒ ORIGINAL ☐ UPDATED
☐ CORRECTED ☐ SUPPLEMENTAL

Detailed Estimate of Annual Fiscal Effect

2009 Session**LRB # 09**Admin. Rule #
Tax 1.17**INTRODUCTION #****Subject****I. One-Time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):****II. Annualized Costs:****Annualized Fiscal impact on State funds from:****A. State Costs by Category****Increased Costs****Decreased Costs**

State Operations - Salaries and Fringe

\$

\$ -

(FTE Position Changes)

(FTE)

(- FTE)

State Operations-Other Costs

-

Local Assistance

-

Aids to Individuals or Organizations

-

TOTAL State Costs by Category

\$

\$ -

B. State Costs by Source of Funds

Increased Costs

Decreased Costs

GPR

\$

\$ -

FED

-

PRO/PRS

-

SEG/SEG-S

\$

-

III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)

Increased Rev.

Decreased Rev.

GPR Taxes

\$

\$ -

GPR Earned

-

FED

-

PRO/PRS

-

SEG/SEG-S

-

TOTAL State Revenues

\$

\$ -

NET ANNUALIZED FISCAL IMPACT**STATE****LOCAL**

NET CHANGE IN COSTS

\$

\$

NET CHANGE IN REVENUES

\$ See Text

\$

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